

**IN THE UNITED STATES DISTRICT COURT  
FOR THE MIDDLE DISTRICT OF ALABAMA  
NORTHERN DIVISION**

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REGIONS ASSET COMPANY, REGIONS )  
FINANCIAL CORPORATION, and )  
REGIONS BANK, )  
Plaintiffs, ) Civil Action No. 2:06-cv-882-MHT  
v. )  
REGIONS UNIVERSITY, INC. )  
Defendant.

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**CORPORATE/CONFLICT DISCLOSURE STATEMENT**

In accordance with the order of this Court, Regions Financial Corporation, a Plaintiff in the above-captioned matter, hereby makes the following disclosure concerning parent companies, subsidiaries, affiliates, partnership, joint ventures, debtor, creditors' committee, or other entities reportable under the provisions of the Middle District of Alabama's General Order No. 3047.

Regions Financial Corporation is a publicly traded company. The following entities are hereby reported, none of which is a publicly traded company.

Regions Bank  
Regions Title Company, Inc. (Inactive)  
Regions Asset Holding Company, Inc.  
Regions Asset Company  
Regions Licensing Company  
Regions Investment Management Holding Company  
Regions Investment Management Company  
RAMCO – FL Holding, Inc.  
Regions Asset Management Company, Inc.  
Regions Agency, Inc.  
Regions Insurance Agency of Arkansas  
Regions Interstate Billing Service, Inc.

Regions Reinsurance Corporation  
MCB Life Insurance Company  
Regions Agency, Inc.  
Regions Acceptance, LLC  
Union Planters Mortgage Finance Corporation  
Millcreek Development Partnership, L.P.  
Magna Data Services, Inc.  
Uptenco, Inc.  
Upartco, LP  
Upmortgages GP  
Upbna Holdings, Inc.  
UPB Holdings, Inc.  
Union Planters Preferred Funding Corp  
Union Planters Preferred Funding II Corp  
UPB Investments, Inc.  
UPIB, Inc.  
MICB, Inc.  
Union Planters Community Foundation  
CID Holding Company  
Leader Holding Company, LLC  
First Service Corporation  
Union Planters Home Equity Corp.  
UP Investments LP  
Union Planters Hong Kong, Inc.  
Regions Hong Kong Limited  
Planters Enterprise Holding, Inc.  
Planters Enterprise of Illinois, Inc.  
Capital Factors Holdings, Inc.  
CF One, Inc.  
CF Investor Corporation  
CF Two, LLC  
Capital Factors, Inc.  
Capital TempFunds, Inc.  
CF Funding Corporation  
Athletic Resource Management, Inc.  
The Housing Enterprise of Central Alabama, LLC  
Lone Star New Markets LP  
RF Trust Company  
Park Meridian Statutory Trust I  
Morgan Keegan & Company, Inc.  
MK Licensing, Inc.  
MK Assets, Inc.  
SouthPoint Structured Assets, Inc.  
MK Holdings, Inc.  
Morgan Keegan Fund Management, Inc.  
Morgan Asset Management, Inc.

WealthTrust, Inc.  
Merchant Bankers, Inc.  
Morgan Keegan Mortgage Company, Inc.  
Morgan Keegan Municipal Products, Inc.  
Morgan Keegan Municipal Products II, Inc.  
Morgan Properties, LLC  
Morgan Keegan Insurance Agency of Alabama, Inc. (Inactive)  
Morgan Keegan Insurance Agency of Louisiana, Inc. (Inactive)  
Morgan Keegan Insurance Agency of Arkansas, Inc. (Inactive)  
MK Investment Management / MK Realty  
Morgan Keegan Funding Corporation (Inactive)  
Cumberland Securities Company, Inc. (Inactive)  
Albrecht & Associates, Inc.  
Morgan Keegan Financial Products, Inc.  
PFIC Corporation - Trenton, TN  
PFIC Pennsylvania Agency, Inc.  
Union Planters Insurance Agency of Texas, Inc.  
PFIC Arizona Agency, Inc.  
Union Planters Insurance Agency, Inc.  
Union Planters Insurance Agency of Florida, Inc.  
PFIC Tennessee Agency, Inc.  
Regions/Morgan Keegan Financial Services, Inc. (fka Union Planters Insurance Agency of Mississippi, Inc.)  
PFIC Securities Corporation  
Regions/Morgan Keegan Financial Services, Inc. (fka Union Planters Insurance Agency, Inc.)  
Regions Insurance Group, Inc.  
Rebsamen Insurance, Inc.  
ICT Insurance Agency, Inc.  
Regions Insurance Services, Inc.  
Regions Insurance Services of Alabama, Inc.  
Regions Life Insurance Company  
Regions Financing Trust I  
Regions Financing Trust II  
Regions Financing Trust III  
Regions Financing Trust IV  
Regions Financing Trust V  
Regions Financing Trust VI  
Union Planters Capital Trust A  
Fundsxpress, Inc.  
UP Energy Investments, Inc.  
Colona Synfuel Limited Partnership, LLP  
Regions Financial (DE) Inc.  
A-F Leasing, LLC  
AmSouth Auto Receivables LLC  
AmSouth Investment Management Company, LLC

AmSouth Investment Services, Inc.  
Cahaba Corporation  
Cahaba International, Inc.  
AmSouth Reinsurance Company, Ltd.  
Cahaba International, Ltd.  
FMLS, Inc.  
OakBrook Investments, LLC  
ASB Affordable Housing, Inc.  
Regions Business Capital Corporation  
AmSouth Finance corporation  
Regions Equipment Finance Corporation  
Regions Equipment Finance, Ltd.  
A-F Leasing, Ltd.  
AmSouth Asset Management, Inc.  
GTC Title, Inc.  
MCC Holdings, Inc.  
Meriwether Capital Corporation  
First AmTenn Life Insurance Company  
Southern Equity Mortgage, LLC  
PFIC Advisors, Inc.  
Crockett Adjustment, Inc.  
Regions Community Development Corporation (fka AmSouth Community Development Corporation  
Regions Financial Corporation Foundation  
Regions/AmSouth Foundation  
Greenview Townhomes, LLC  
Provence Place GP, Inc.  
Regions Provence Place, LLC  
Provence Place, LP

Respectfully submitted this 6th day of September, 2007.

/s/ William G. Pecau

One of the Attorneys for Plaintiff Regions Financial Corporation

**OF COUNSEL:**

Charles B. Paterson (PAT018)  
Paul A. Clark (CLA076)  
BALCH & BINGHAM LLP  
Post Office Box 78  
Montgomery, AL 36101-0078  
Telephone: (334) 834-6500  
Facsimile: (334) 269-3115  
[cpaterson@balch.com](mailto:cpaterson@balch.com)  
[pclark@balch.com](mailto:pclark@balch.com)

William G. Pecau  
Rachel M. Marmer  
STEPTOE & JOHNSON LLP  
1330 Connecticut Avenue, NW  
Washington, DC 20036  
Telephone: (202)429-6244  
Facsimile: (202)429-3902  
[wpecau@steptoe.com](mailto:wpecau@steptoe.com)

**CERTIFICATE OF SERVICE**

I hereby certify that I electronically filed the foregoing with the Clerk of the Court using the CM/ECF system and service will be perfected upon any CM/ECF participants electronically and I have mailed by United States Postal Service a copy of the foregoing document to any non-CM/ECF participants this the 6th day of September, 2007:

Victor T. Hudson William W. Watts, III Hudson & Watts, LLP Post Office Box 989 Mobile, Alabama 36601-0989	James E. Shlesinger Shlesinger, Arkwright & Garvey LLP 1420 King Street Suite 600 Alexandria, Virginia 22314
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/s/ William G. Pecau  
Of Counsel